



STATE BOARD OF EQUALIZATION

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**STATE BOARD OF EQUALIZATION MEETING
Konocti Harbor Resort and Spa
Pomo Conference Center
8727 Soda Bay Road, Kelseyville
NOTICE AND AGENDA**

Wednesday, November 15, 2006

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair, Mr. Chiang, may modify the order of the items on the agenda.

ANNUAL BOARD MEETING WITH COUNTY ASSESSORS (convenes at 10:00 a.m.)

- 1. Greetings and Introductory Remarks by Each Board Member**
- 2. Introduction of Newly Elected Board Members Mr. Gau**
- 3. Presentation of Resolutions to Retiring County Assessors Mr. Gau**
- 4. Opening Remarks by California Assessors' Association**
Speakers: Rick Auerbach, President, California Assessors' Association
Michael Strong, President Elect, California Assessors' Association
- 5. Taxpayers' Rights Advocate's Office Mr. Gilman**
 - General update: number of cases, referrals, and overall thank you to the assessors for cooperation with the Advocate's office.
 - Discuss the concept of developing an Assessment Appeals Board video for California taxpayers.
- 6. Property and Special Taxes Department Presentation Mr. Kinnee**
Valuation Factors Project and other 2007 Projects
 - Discuss project to develop valuation factors for biopharmaceutical equipment, non-production computer equipment, and semiconductor manufacturing equipment.

- Discussion of Assessors' Handbook sections newly drafted and revised for 2007.
 1. Proposed draft of Assessors' Handbook Section 401, *Basic Change in Ownership*
 2. Proposed draft of Assessors' Handbook Section 260, *General Exemptions*
 3. Proposed revisions to Assessors' Handbook Section 515, *Assessment of Golf Courses*
 4. Proposed revisions to Assessors' Handbook Section 267, *Welfare, Church, and Religious Exemptions*

7. Legal Department Presentation

- **Board Rules Update** **Mr. Lambert**
 1. Rules 140, 140.1, 140.2, Low-income housing welfare exemption
 2. Rule 143, Organizational requirements for the welfare exemption
 3. Rule 474, Appraisal unit for valuing petroleum refining properties
- **Current Litigation** **Ms. Flanagan-McBeth**
 1. *Kuperman v. Assessment Appeals Board No. 1* (2006) 137 Cal.App.4th 918: Base year values and errors in judgment under Rev. & Tax. Code § 51.5
 2. *Reilly v. City and County of San Francisco* (2006) 142 Cal.App.4th 480: Life estate interests held in trust
 3. *Silveira v. County of Alameda* (2006) 139 Cal.App.4th 989: Term of possession for taxable possessory interests
- **Possessory Interests** **Mr. Lebeau**
 1. Public school food concessions, law and practice
 2. Term of possession

8. Legislative and Research Division Ms. Shedd

Emerging Legislative Issues

- Overview of the potential emerging legislative issues affecting Property Tax Laws in 2007.

ADJOURN

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Gary Evans, Acting Chief
Board Proceedings Division

Public comment on any agenda item will be accepted at that meeting.

The hearing location is wheelchair accessible. If you require assistance, please contact Claudia Madrigal at (916) 324-8261, or e-mail Claudia.Madrigal@boe.ca.gov to make special arrangements.